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AVB

SERVICE DATE - JULY 15, 1999

SURFACE TRANSPORTATION BOARD

DECISION

SUB-ORDER NO. R-837-F

***The matter of prescribing depreciation rates for use in
computing depreciation charges for railroads***

Issued to

THE ILLINOIS CENTRAL RAILROAD COMPANY

The Illinois Central Railroad Company (IC) has submitted revised life and salvage estimates and depreciation rates for the railroad's road property. Accordingly, the depreciation rates in this sub-order replace any rates prescribed in previous sub-orders for IC road property.

Supporting life and salvage analyses were supplied by IC. We have given appropriate consideration to the submission and supporting information.

IT IS ORDERED:

- (1)** Illinois Central Railroad Company shall account for depreciation charges by applying to the ledger value of road property, owned and used in its operations, the annual composite percentage rates shown herein.
- (2)** The rates shall be effective from July 1, 1999, through December 31, 1999.
- (3)** Illinois Central Railroad Company is hereby ordered to reallocate the book accumulated depreciation in 1999 among road accounts as indicated by the calculated guidelines. No amortization of the variance between book and calculated accumulated depreciation for road property is required at this time.

DEPRECIATION RATES FOR IC ROAD PROPERTY		
A/C	ACCOUNT TITLE	Composite Rate
(1)	(2)	(3)
3	Grading	1.07
4	Rights of Way	2.57
5	Tunnel Bores	1.25
6	Bridges, Trestles, & Culverts	1.60
13	Fences, Snowsheds, & Signs	2.99
16	Station & Office Buildings	2.96
17	Roadway Buildings	3.34
18	Water Stations	3.66
19	Fuel Stations	4.08
20	Shops & Enginehouses	2.58
23	Wharves & Docks	3.91
24	Coal & Ore Wharves	3.18
25	TOFC/COFC Terminals	2.55
26	Communication Systems	2.16
27	Signals & Interlockers	2.71
29	Power Plants	4.72
31	Power Transmission Systems	2.41
35	Miscellaneous Structures	2.23
37	Roadway Machines	3.92
39	Public Improvements--Construction	2.84
44	Shop Machinery	3.39
45	Power Plant Machinery	3.94

Decided July 13, 1999, by the Surface Transportation Board’s Accounting Board members Aguiar, Blistein, and Warren.

Vernon A. Williams
Secretary